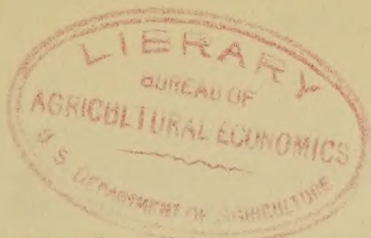


UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

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August 29, 1939



To all Administrative Officers and State Committeemen,
Agricultural Adjustment Administration,
Southern Region:

Section 234 of Cotton 308, Part II, contains provisions for the schedule of funds received by the Treasurer of the county committee in connection with the marketing of cotton in excess of marketing quotas. Section 238(c) provides for the schedule of funds received by the Treasurer of the county committee for deposit in escrow. These funds will be scheduled on form Cotton 359 and forwarded to the State office for deposit to the special deposit account. At a later date it will be necessary to transfer to the General Fund of the Treasury so much of the funds as represent penalties paid, and to refund to persons entitled thereto so much of the funds as represent collections in excess of penalties incurred in connection with the marketing of cotton in excess of the farm marketing quota.

It is felt advisable that each cotton-producing county in your State be instructed that at the time of preparing form Cotton 359 the transmittal number assigned thereto should be entered on all three copies of each form Cotton 319 and each form Cotton 319-A listed on the form Cotton 359. This procedure will enable the county office to obtain with a minimum of difficulty the information which will be necessary to prepare form Cotton 358 "Schedule of Transfers" and Standard Form No. 1047 "Public Voucher for Refunds" and form Cotton 325, "Public Voucher for Refunds--Cotton Marketing Quotas--Continuation Sheet (for use with Standard Form 1047)."

Form Cotton 324, "Public Voucher for Refunds--Cotton Marketing Quotas" was not approved by the Comptroller General of the United States. In lieu thereof Standard Form No. 1047, printed over with changes necessary to make the form applicable for cotton marketing quota purposes will be used in making refunds to persons entitled thereto.

Very truly yours,

I. W. Duggan

I. W. Duggan,
Director, Southern Division.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

September 18, 1939.

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To all Administrative Officers and State Committeemen,
Agricultural Adjustment Administration,
Southern Region:

Re: 1934 and 1937 Loan Cotton

On August 17, 1939, it was announced that the Commodity Credit Corporation had taken title to the remainder of the 1934 crop of cotton under the government loans and that the Corporation would take title on September 1, 1939, to the 1937 crop of cotton under the government loans.

In view of the announcement referred to above, cotton under the 1934 or 1937 Commodity Credit Corporation cotton loan shall not be considered as carryover cotton on hand insofar as cotton marketing quotas are concerned.

Forms Cotton 350 should not hereafter show such cotton as carryover cotton on hand. Where such cotton has previously been shown as carryover cotton on form Cotton 350 and the report has been approved, it will not be necessary to revise the report or to change the figures appearing thereon.

Forms Cotton 317 should not hereafter show such cotton as carryover cotton on hand. Where such cotton has previously been shown as carryover cotton on form Cotton 317, the entries on form Cotton 317 in connection with such cotton should be revised so that the amount of such cotton will not be considered or shown as carryover cotton.

It should be remembered in this connection that marketing cards were not issued during the 1938-1939 marketing year for the amount of cotton pledged as security for a Commodity Credit Corporation loan and that a similar provision is in effect for the 1939-1940 marketing year. If this action had not been taken by the commodity credit corporation the amount of cotton under either the 1934 or 1937 loan would have been carryover penalty free cotton at the beginning of the 1939-1940 marketing year. Since the cotton under the two loans mentioned has not and will not be shown on marketing cards issued to producers and since no penalty would be incurred in marketing carryover penalty free cotton, the revision to be made in form Cotton 317 will not affect adversely the rights of either the producers or the government.

Very truly yours,

I. W. Duggan

I. W. Duggan,
Director, Southern Division.

UNITED STATES DEPARTMENT OF AGRICULTURE
BUREAU OF PLANT INDUSTRY

Washington, D. C.

November 10, 1907

To the Honorable Secretary of Agriculture
Department of Agriculture
Washington, D. C.

Dear Sir:

I have the honor to acknowledge the receipt of your letter of the 27th inst. in relation to the proposed amendment to the Act of March 3, 1879, relating to the registration of trademarks.

In view of the fact that the proposed amendment is a technical amendment, it is suggested that it be referred to the Committee on Patents of the House of Representatives for their consideration.

I have also the honor to acknowledge the receipt of your letter of the 28th inst. in relation to the proposed amendment to the Act of March 3, 1879, relating to the registration of trademarks.

I have also the honor to acknowledge the receipt of your letter of the 29th inst. in relation to the proposed amendment to the Act of March 3, 1879, relating to the registration of trademarks.

I have also the honor to acknowledge the receipt of your letter of the 30th inst. in relation to the proposed amendment to the Act of March 3, 1879, relating to the registration of trademarks.

Very respectfully,
W. H. H. H.
Secretary

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

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September 14, 1939.

To all Administrative Officers and State Committeemen,
Agricultural Adjustment Administration,
Southern Region:

Re: Cotton Sold in Seed Under 1939
Cotton Marketing Quota Program

Cotton sold in the seed and ginned in the name of the purchaser is handled differently under the 1939 Cotton Marketing Quota Program than it was under the 1938 Cotton Marketing Quota Program. It is hoped that for 1939 more accurate records will be obtained by requiring the buyer to execute form Cotton 326 entitled "Buyer's Report of Seed Cotton Purchased" and by having the ginner report this cotton as ginned in the purchaser's name. Ginners and others normally buy seed cotton from several farms in the course of a day's business and all of this cotton may be mixed before it is ginned. The farms may be located in different counties. In any event, the ginner is rarely able in such cases to identify a bale of lint cotton as having been produced on a particular farm.

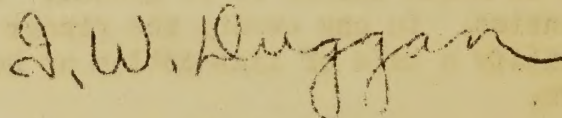
Where the bale of lint cotton can be identified with a particular farm no problem arises, since column (G) of form Cotton 326 is executed showing the gin turnout of lint cotton, which is posted to the production records for the farm and to the summary of cotton ginned. Where several bales of lint cotton cannot be identified with a particular farm but can be identified with several farms, it may be desirable to apportion the actual gin turnout among the farms in proportion to their contribution of seed cotton and enter the results in column (G) of form Cotton 326.

Where the bales cannot be identified with particular farms it is impossible to execute column (G) of form Cotton 326, which necessitates posting the estimated turnout from column (F) of form Cotton 326 to individual farm production records and to the summary of cotton ginned. In areas where a substantial portion of the crop is sold in the seed, the summary of cotton ginned in the producer's name and sold after ginning should be kept separate from the summary of cotton sold in the seed and ginned in the name of the purchaser. This may be accomplished by using separate forms Cotton 353 for each type of report.

If the estimated turnout is substantially less than the actual gin turnout of lint cotton, it will be desirable to correct the summary on forms Cotton 353 at the time the reports are submitted to this Division to reflect the actual production of the county as indicated by gin reports of all cotton ginned. This may be accomplished by substituting for the summaries on forms Cotton 353 of reports taken from form Cotton 326, the data reported by ginners for cotton ginned in the names of the purchasers of seed cotton. If cross county ginnings are involved the gross and net weights, as reported on forms Cotton 316, for cotton sold in the seed and ginned in the purchasers' names should be apportioned among the counties in proportion to their contribution of seed cotton. This procedure should be followed only in event the county production would be affected enough to justify the work. If this procedure is followed, it will require close supervision by the State office. A list of those counties affected by following this procedure should be furnished this Division.

It is also pointed out that purchasers of seed cotton do not normally mix varieties of seed cotton that differ materially in quality. Thus, the problem may largely be solved by securing proper information from the ginners.

Very truly yours,



I. W. Duggan,
Director, Southern Division.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

Washington, D.C.

September 16, 1939

To All Administrative Officers and State Committeemen,
Agricultural Adjustment Administration,
Southern Region:

Re: Sale of Authority to Redeem
Cotton under the Loan.

This Division has received a number of inquiries regarding the status under the provisions of the Agricultural Adjustment Act of 1938 of cotton in the loan in connection with which a producer sells his authority to redeem such cotton.

A person who obtains authority from a producer to redeem the producer's loan cotton is liable for payment of the marketing quota penalty provided in Section 348 of the Agricultural Adjustment Act of 1938 when such person redeems the loan cotton and obtains a warehouse receipt therefor, since the redemption by such person is deemed to be the first marketing of the cotton. Persons contemplating buying a producer's authority to redeem cotton in the loan run the risk of the producer redeeming the cotton himself or of the producer giving similar authority covering the same cotton to another person.

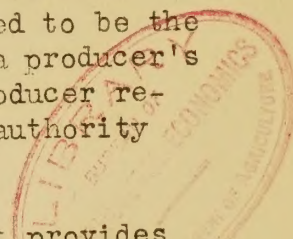
It should be clearly understood that the loan agreement provides that if the loan cotton is not redeemed any overplus remaining after the sale of cotton by the Commodity Credit Corporation will be paid to the producer regardless of whether the producer authorizes someone to redeem his loan cotton.

The Commodity Credit Corporation has agreed to advise the Agricultural Adjustment Administration when cotton (all or a portion of which is subject to the penalty provided in Section 348 of the Act) is removed from the loan. Each county office should prepare a list of all producers in the county for whom a form Cotton 317 is prepared and who have cotton in the loan. This list shall be prepared in alphabetical order on form Cotton 360 (letter size, a copy of which is attached) from information appearing on form Cotton 317. Execute form Cotton 360 in quadruplicate; retain one copy in the county office and one copy in the State office; send the original and one copy to this Division.

It should be borne in mind that, since such cotton is shown on form Cotton 317 as carryover cotton, sales of such cotton as described above will be treated as having been sold in the 1939-40 marketing year and recorded on accounts for such year and penalties collected scheduled

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to the special deposit account on form Cotton 359 in accordance with the regulations and instructions for the 1939-40 marketing year. Also, it is to be remembered that whether or not the cotton is subject to penalty when marketed the buyers of such cotton must observe the regulations in requiring producers to identify the cotton by marketing cards and are required to collect and remit penalties incurred upon the marketing of the cotton and to render all reports as in the case of marketings of other cotton.

Very truly yours,

I. W. Duggan

I. W. Duggan,
Director, Southern Division.

United States Department of Agriculture
Agricultural Adjustment Administration

Sheet No. _____ of _____ Sheets

1939 farm serial No.	Name of producer	Address of producer	Pounds of cotton in loan
A	B	C	D

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

September 21, 1939

To Administrative Officers in Charge and State Committeemen
Agricultural Adjustment Administration.
Southern Region:

Re: Procedure where the amount remitted
by the buyer is less than the penalty.

There has been presented to this Division a question as to the procedure to be followed in executing forms 317, 319, 355, 356, and 359 in cases where the amount of the buyer's remittance is less than the amount of the penalty incurred as evidenced by forms 313-b or 315-b. The question is apparently applicable, although not necessarily limited, to the following circumstances:

(a) A correctly executed form 313-b or 315-b is accompanied by a remittance from the buyer which is less than the amount shown in item 6 of form 313-b or 315-b to have been collected from the producer.

(b) Several correctly executed forms 313-b or 315-b, or both, are accompanied by a remittance from the buyer which is less than the sum of the amounts shown in item 6 of the forms 313-b and 315-b to have been collected from the producers.

(c) One or more forms 313-b or 315-b, incorrectly executed to show a penalty in item 6 which is smaller than that actually incurred, are accompanied by a remittance from the buyer in an amount equal to the incorrect penalty shown in item 6 of the forms 313-b or 315-b to have been collected from the producers.

1. Form 319 shall be executed as a receipt for the amount of the remittance actually received. The heading of form 319 and the columns headed "Farm Serial No.", "Serial No. of Cotton 313", "Serial No. of Cotton 315", and "Name of Producer" and the description of the remittance shall be executed as in other cases (see section 234 (b) of Cotton 308-Part II except items 9 and 10 thereof). In the column headed "Number of pounds" enter, for each form 313-b and 315-b intended to be covered by the remittance, the actual amount of cotton marketed subject to penalty in the transaction. In the column headed "Amount" of form 319 enter, in the case of a remittance covering a transaction shown on a single form 313-b or 315-b, the amount of the remittance received. In the case of several correctly executed forms 313-b or 315-b, the

deficiency in the amount of the remittance shall be charged to the forms 313-b or 315-b intended to be covered by the remittance in the inverse order of the dates of sale covered thereby and so recorded in the column headed "Amount" of form 319. For example, if a remittance for \$10.00 less than the penalty incurred on forms 313-b or 315-b for sales on September 1, September 5, September 7, and September 11 is received, the deficiency will first be charged to the September 11 sale, up to but not in excess of the penalty incurred in that sale, and then any balance of the deficiency will be charged to the September 7 sale, up to but not in excess of the penalty incurred in that sale, and so on until the total deficiency is absorbed as follows: If the penalty actually incurred on the September 11 sale is \$5.00 and on the September 7 sale is \$15.00, the entry in the column headed "Amount" of form 319 for the September 11 sale will be zero and for the September 7 sale will be \$10.00 and the entries for the remaining sales will be for the full amount of the penalties incurred. Where either form 313-b or 315-b is executed incorrectly and shows the collection of an amount smaller than the penalty incurred, the entry in the column headed "Amount" of form 319 in connection therewith will be the erroneous amount shown in item 6 thereof to have been collected.

When the deficiency is remitted, a new form 319 for the amount of the remittance shall be prepared. The forms 313-b or 315-b charged with the deficiency, or a part thereof, shall be described in the regular manner in the columns headed "Farm Serial No.", "Serial No. of Cotton 313", "Serial No. of Cotton 315", "Name of Producer", and "Number of Pounds" with the exception that the word "Additional" shall be entered directly above the farm serial number. The entry in the column headed "Amount" for the form 313-b or 315-b shall be the additional amount remitted in connection therewith.

2. Form 359 should be prepared in the regular manner for the amount of the first form 319 and for the amount of the form 319 issued for the remittance covering the deficiency (see section 234(c) of Cotton 308-Part II). It should be observed however that, where a zero appears in the column headed "Amount" of form 319, the State office will not include on Standard Form No. 1044, Revised, any reference to this item (see section 303(b) 13 of Cotton 308-Part III).

3. Form 356 should be executed in the regular manner for the amount of the penalty shown to have been received for each farm (see section 234(d) of Cotton 308-Part II) with the exception that no entry shall be made on form 356 for any farm for which a zero appears in the column headed "Amount" of form 319. Form 356 should likewise be executed to record the amount of the deficiency subsequently received.

4. Form 355 should be prepared in connection with each form 313-b which is charged with all or a part of the deficiency where more than one producer had an interest in the cotton marketed. The

procedure in section 233(b) of Cotton 308-Part II is applicable in such cases with the exception that the entry on the total line of column C of form 355 shall be the entry in the column headed "Amount" of form 319 for the form 313-b. If only one producer had an interest in the cotton marketed or if a zero is entered in the column headed "Amount" of form 319, no form 355 is required for the form 313-b. Where no part of the deficiency is charged to a form 313-b, the usual procedure is applicable.

5. Form 355 should be prepared in accordance with the procedure outlined in 4 above for each form 315-b involving a penalty of only two cents or a penalty of only three cents which is charged with all or a part of the deficiency where more than one producer had an interest in the cotton marketed. Form 355 shall also be prepared for each form 315-b involving a penalty at the rate of two cents and three cents which is charged with all or a part of the deficiency where more than one producer had an interest in the cotton marketed. The procedure in section 233(d) of Cotton 308-Part II is applicable in the last mentioned cases with the following exceptions:

a. If the amount of the penalty at the rate of three cents is less than the amount of the deficiency charged to the form 315-b, no penalty will be computed in the margin to the right of the second form 355 (see section 233 (d) 8 of Cotton 308-Part II, relating to the computation of penalties at the rate of 3 cents) and the entry to be made in the margin to the right of the first form 355 (see section 233 (d) 7 of Cotton 308-Part II, relating to the computation of penalties at the rate of 2 cents) shall be calculated by multiplying the entry in column C thereof opposite each producer's name by the result obtained by dividing the amount of cotton marketed subject to the penalty at the rate of two cents into the amount shown in the column headed "Amount" of form 319.

b. If the amount of the penalty at the rate of three cents is equal to the deficiency charged to the form 315-b, no penalty will be computed in the margin to the right of the second form 355 (see section 233 (d) 8 of Cotton 308-Part II) and the entry to be made in the margin to the right of the first form 355 shall be obtained as outlined in section 233 (d) 7 of Cotton 308-Part II.

c. If the amount of the penalty at the rate of three cents is greater than the deficiency charged to the form 315-b, the entry to be made in the margin to the right of the first form 355 shall be obtained as outlined in section 233(d) 7 of Cotton 308-Part II and the entry to be made

in the margin to the right of the second form 355 (see section 233 (d) 8 of Cotton 308-Part II) shall be calculated by multiplying the entry in column C thereof opposite each producer's name by the result obtained by dividing the amount of cotton marketed subject to the penalty at the rate of three cents into the difference between the amount of the penalty incurred at the rate of two cents and the amount shown in the column headed "Amount" of form 319.

d. If a zero is entered in the column headed "Amount" of form 319, no penalty will be computed in the margin to the right of either of the forms 355 as provided in items 7 and 8 of section 233 (d) of Cotton 308-Part II.

6. Form 317 shall, in case where the deficiency charged to a particular form 313-b or 315-b is less than the penalty covered thereby, be executed in the manner provided in sections 225(h) and 225(l) of Cotton 308-Part II with the exceptions that the serial number of form 313-b or 315-b on line (a) of the columns headed "Reference No." of columns (50) through (62) and (67) through (71) shall be circled in red and, if no form 355 was prepared as outlined in 4 and 5 above, the entry to be made on line (b) of the columns headed "Amount" of columns (51) through (63) and (68) through (72) shall be taken from the column headed "Amount" of form 319 instead of from form 313-b or 315-b. In such cases, when the deficiency is remitted, the record thereof on form 317 shall be made as follows: The serial number of the form 313-b or 315-b charged with the deficiency shall be entered on line (a) of the column headed "Reference No." opposite the name of the interested producers and the serial number of the new form 319 shall be entered on line (b) thereof; a red circle shall be made on line (a) in the succeeding column headed "Amount" for each interested producer; and the amount of the penalty remitted as shown on the new form 319 shall be apportioned among the producers according to their shares in the cotton marketed and recorded opposite their names on line (b) of the columns headed "Amount". Where a zero appears in the column headed "Amount" of form 319 for a form 313-b or 315-b or where no part of the deficiency was charged to a form 313-b or 315-b, the procedure outlined in sections 225(h) and 225(l) of Cotton 308-Part II is applicable without exceptions.

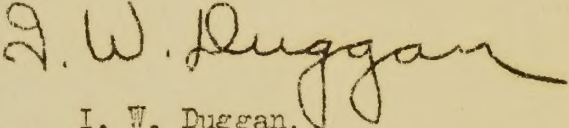
7. A Register of Indebtedness shall be established for all cases where the buyer's remittance is less than the amount of the penalty incurred and where no remittance is received for a penalty incurred. A separate form 356 shall be used for this purpose after the words "Register of Indebtedness" have been inserted above the title thereof. The detailed execution of the Register of Indebtedness shall be as follows:

- a. In column (1) enter the date on which the county office received the form 313-b or 315-b which is charged with a portion or all of the deficiency or unpaid penalty.
- b. In column (2) enter the printed serial number of the form 319 prepared as outlined in 1 above or, if no form 319 was prepared because form 313-b or 315-b was not accompanied by any remittance, enter the word "None".
- c. In column (3) enter on separate consecutive lines the farm serial number of each farm charged with the deficiency as shown on form 319 or, if no form 319 was prepared as outlined in 1 above, the farm serial number of each farm as shown on form 313-b or 315-b which was not accompanied by any remittance.
- d. In column (4) enter the amount of the deficiency or unpaid penalty for each farm.
- e. In column (5) enter the serial number of the form 313-b or 315-b charged with the deficiency or unpaid penalty. In recording the serial number of any form 315-b, the entry shall be preceded by the letter "B".
- f. The remaining space in columns (10) through (21) may be used for noting briefly any information regarding the non-payment of the penalty which the county office may desire.

When any deficiency or unpaid penalty has been received for any form 313-b or 315-b, the record of the receipt thereof shall be made opposite the entry previously made in columns (1) through (5) of form 356 (Register of Indebtedness) as follows:

- (1) In column (6) enter the date the remittance was received as shown on the new form 319.
- (2) In column (7) enter the serial number of the new form 319.
- (3) Make no entry in column (8).
- (4) In column (9) enter the amount of the remittance received in connection with the deficiency or unpaid penalty.

Very truly yours,


I. W. Duggan,

Director, Southern Division.

1. In column (1) enter the date on which the property was acquired. If the property was acquired by gift, the date of the gift is entered.

2. In column (2) enter the adjusted basis of the property at the time of acquisition. If the property was acquired by gift, the adjusted basis of the property at the time of the gift is entered.

3. In column (3) enter the adjusted basis of the property at the time of the last appraisal. If the property was appraised at the time of acquisition, the adjusted basis at the time of the last appraisal is entered.

4. In column (4) enter the amount of the depreciation deduction allowed for the property.

5. In column (5) enter the total amount of the depreciation deduction allowed for the property.

6. The total amount of the depreciation deduction allowed for the property is entered in column (6).

7. The total amount of the depreciation deduction allowed for the property is entered in column (7).

8. In column (8) enter the date the property was disposed of.

9. In column (9) enter the total amount of the depreciation deduction allowed for the property.

10. In column (10) enter the total amount of the depreciation deduction allowed for the property.

11. In column (11) enter the total amount of the depreciation deduction allowed for the property.

W. B. [Signature]
J. E. [Signature]
[Signature]